

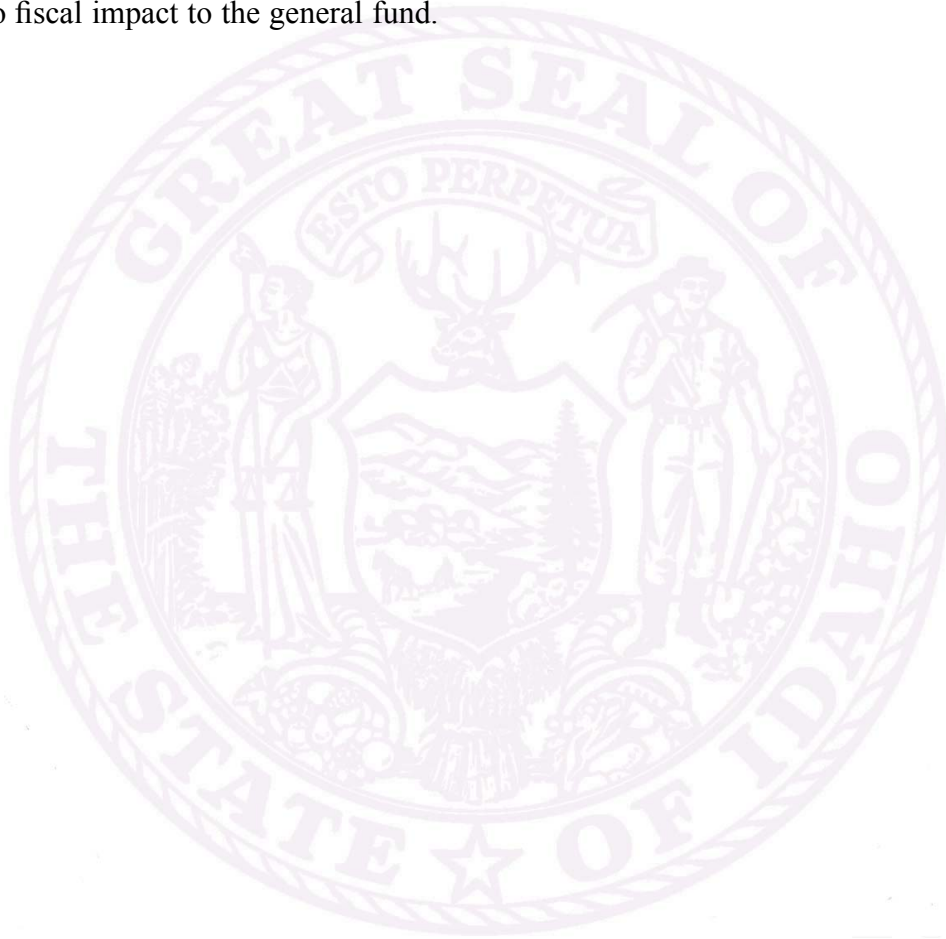
## STATEMENT OF PURPOSE

### RS21345

The purpose of this legislation is to amend section 63-1003 to provide that delinquencies on personal property taxes shall be first and prior perpetual liens on specified property. This legislation protects the county interest, but provides that the holder of a PMSI may satisfy the tax lien on specific equipment without obligation for tax amounts not associated with PMSI collateral.

## FISCAL NOTE

There is no fiscal impact to the general fund.



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